



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

March 24, 2010

Nahid Nunnally, Executive Director
Hi-Pointe Center
6020 Southwest Ave.
St. Louis, MO 63108

RE: Community Development Block Grant (CDBG) (Project #2010-CDA16)

Dear Ms. Nunnally:

Enclosed is a report of our fiscal monitoring review of the Hi-Pointe Center, not-for-profit organization, CDBG program for the period January 1, 2009 through August 31, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Hi-Pointe Center. Fieldwork was completed on September 30, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Community Development Administration (CDA) to provide fiscal monitoring to all grant subrecipients.

If you have any questions, please contact the Internal Audit Section at 314-622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**HI-POINTE CENTER
CONTRACT #09-10-55
CFDA #14.218**

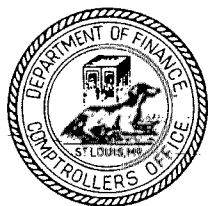
FISCAL MONITORING REVIEW

JANUARY 1, 2009 THROUGH AUGUST 31, 2009

PROJECT #2010-CDA 16

DATE ISSUED: March 24, 2010

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
HI-POINTE CENTER
FISCAL MONITORING REVIEW
JANUARY 1, 2009 THROUGH AUGUST 31, 2009

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INTRODUCTION

Background

Contract Name: Hi-Pointe Center

Contract Number: 09-10-55

CFDA Number: 14.218

Contract Period: January 1, 2009 through December 31, 2009

Contract Amount: \$83,000

The contract provided Community Development Block Grant (CDBG) funds to Hi-Pointe Center (Agency) to provide supplemental food distributions to 2,000 low to moderate income registered clients and provide technical assistance information regarding available services to low income families and programs designed to assist the Hi-Pointe Community Area residents.

Purpose

The purpose of this fiscal monitoring review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2009 through August 31, 2009, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on September 30, 2009.

Exit Conference

An exit conference was considered unnecessary because there were no observations.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2009-CDA17, issued February 20, 2009, contains no observations.

A-133 Status

According to a letter received from the Agency dated September 14, 2009, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2008, and was not required to have an A-133 audit.

Summary of Current Observations

We noted no observations.